**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR**

**THURSDAY, THE 22ND MARCH 2007 / 1ST CHAITHRA 1929**

**WP(C).No. 9614 of 2007(T)**
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**PETITIONER:**
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**S.AYYAPPAN, SASTHA OIL & GENERAL MERCHANT, BIG BAZAR, PALAKKAD.**

**BY ADV. SRI.ARIKKAT VIJAYAN MENON.**

**RESPONDENTS:**
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1. **SALES TAX INSPECTOR, SALES TAX CHECK POST, AZHIYOOR CHUMGAM AT KUNHIPALLY.**
2. **INTELLIGENCE INSPECTOR, SQUAD NO. IV, DEPT. OF COMMERCIAL TAXES, KOZHIKODE, CAMP AT MINI CIVIL STATION, VATAKARA.**
3. **STATE OF KERALA-REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, KERALA GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**

**BY SRI. GOVT. PLEADER SRI. MOHAMMED RAFIQ.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

K.BALAKRISHNAN NAIR, J.

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W.P.(C).No.9614 of 2007-T

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Dated this the 22nd day of March, 2007

**JUDGMENT**

The petitioner challenges Ext.P1 notice under which a consignment sent by the petitioner has been detained. It was followed by Ext.P2 notice calling upon the petitioner to produce certain details. The said notice is also under challenge. The petitioner prays for release of the goods and it is also submitted that he is willing to remit the amounts demanded in Ext.P1.

2. I heard the learned Government Pleader for the respondents also.

3. The Writ Petition is disposed of directing the Commercial Taxes Officer (Enquiry) having jurisdiction over the matter, to finalise the proceedings initiated against the petitioner by issuing Exts.P1 and P2, in accordance with law, within six weeks from the date of receipt of a copy of this judgment. The consignment in respect of which Ext.P1 has been issued shall be released to the petitioner, on deposit of an amount of Rs.17,072/- (Rupees seventeen thousand and seventy two only).

K.BALAKRISHNAN NAIR, JUDGE.

MS